

**BY ORDER OF THE COMMANDER
AIR FORCE SPACE COMMAND**



**AIR FORCE SPACE COMMAND
CHECKLIST 34-5**

1 OCTOBER 2003

Services

RESOURCE MANAGEMENT FLIGHT

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This checklist reflects Command requirements for Services Resource Management Flight to prepare for and conduct internal reviews.

SUMMARY OF REVISIONS

This checklist has been revised to update references. A bar (|) indicates a revision from the previous edition.

1. References have been provided for each critical item. Critical items have been kept to a minimum and are related to public law, safety, security, fiscal responsibility and/or mission accomplishment. While compliance with non-critical items is not rated, these items help gauge the effectiveness/efficiency of the functions.
2. This publication establishes a baseline checklist. The Command IG will also use the checklist during applicable assessments. Use the attached checklist as a guide only. **AFSPC checklists will not be supplemented.** Units produce their own standalone checklists as needed to ensure an effective and thorough review of the unit program. Units are encouraged to contact the Command Functional OPR of this checklist to recommend additions and changes deemed necessary. See Attachment 1.

ROBERT M. WORLEY II, Col, USAF
Director of Mission Support

ATTACHMENT 1

SERVICES RESOURCE MANAGEMENT FLIGHT CHECKLIST

Table A1.1. Checklist

SECTION 1: NONAPPROPRIATED FUND (NAF) RESOURCE MANAGEMENT			
MISSION STATEMENT: Provide financial services associated with the receipt, expenditure, and management of Nonappropriated Funds.			
NOTE: All references are from AFI 34-201, <i>Use of Nonappropriated Funds (FAFS)</i> , unless otherwise stated. Also see references AFI 34-202, <i>Protecting Nonappropriated Fund Assets</i> , AFI 34-209, <i>Nonappropriated Fund Financial Management and Accounting</i> , AFI 34-214, <i>Procedures for Nonappropriated Funds Financial Management and Accounting</i> , AFMAN 34-215, <i>Procedures for the Cash Management and Investment Program</i> .			
1.1. CRITICAL ITEMS:	YES	NO	N/A
1.1.1. Are personnel with access to the check stock and the general ledger prohibited to be signatories on NAF checks? (AFMAN 34-215, Para 5.3)			
1.1.2. Is there a Nonappropriated Fund Instrumentality (NAFI) custodian designated and appointed in writing for all NAFIs? (Para 2.4.2)			
1.1.3. Does the NAF AO keep subsidiary records on balance sheet accounts? (AFI 34-209, Para 1.3.5)			
1.1.3.1. If the balance sheet does not agree with subsidiary records, does the Resource Management Flight Chief (RMFC) annotate the financial statement before releasing to external users? (AFI 34-209, Para 1.3.5)			
1.1.4. Is the general ledger reconciled to the Cash Management and Investment Program (CMIP) message daily? (AFMAN 34-215, Para 11.2)			
1.1.5. Are all checks issued in numerical order with none skipped or reserved for end-of-month processing? (AFMAN 34-215, Para 5.5)			
1.1.6. Does the RMFC limit transactions into and out of equity to: net income, net losses, approved prior year adjustments, entries associated with the establishment, disestablishment, distribution or redistribution of capital and outstanding purchase orders? (AFI 34-209, Para 1.6)			

CRITICAL ITEMS (Cont):	YES	NO	N/A
1.1.7. When posting transactions for acquisitions of assets in capital asset General Ledger Account Codes (GLACs), does the NAF AO include all related expenses and credits, such as freight, discounts and installation charges? (AFI 34-209, Para 5.2.1)			
1.1.8. When an asset is disposed of, does the NAF AO post any gain or loss on disposed asset to GLAC 913? (AFI 34-209, Para 5.9. and 5.10)			
1.1.9. Does the NAF AO prepare, as a minimum, the following to support financial statements: (AFI 34-209, Chapter 12) <ul style="list-style-type: none"> a. Schedule of aged accounts receivable? (Para 12.5.1.4) b. A copy of AF Form 1736, NAF Cash Management and Investment Program Account Verification? (Para 12.5.1.4) c. SM&W reconciliation? (Para 12.5.1.4) d. Certification of financial statements? (Para 12.10) 			
1.2. NON-CRITICAL ITEMS:	YES	NO	N/A
1.2.1. Does the RMFC ensure that managers implement internal control procedures for protection of NAFI assets? (AFI 34-202, Para 1.4)			
1.2.2. Is marked money being used when storing \$7,500 or more overnight within an activity? (AFI 34-202, Para 2.8)			
1.2.3. Are prior year adjustments made only after being staffed and approved by SAF/FMCEB through the MAJCOM, HQ AFSVA/SVF and AF/SVF? (AFI 34-209, Para 1.7)			
1.2.4. Does the custodian certify the financial statements for all NAFIs by signing the following certification, "I certify that the information used for preparation of and the balances in this statement are true and correct to the best of my knowledge." (AFI 34-209, Para 12.10)			
1.2.5. If a field bank tries to deliver bank statements or copies of bank statements to the servicing NAFI, are they refused and the bank instructed to mail them to HQ AFSVA/SVFB at 10100 Reunion Place, Suite 400 in San Antonio TX 78216-4138? (AFMAN 34-215, Para 2.2)			
1.2.6. Are fees associated with dishonored checks, deposit slips, night depository bags and other special services, if any, paid by the NAFI concerned? (AFMAN 34-215, Para 2.2)			
1.2.7. Is interest earned for the prior month posted to the CMIP statement the first business day of the current month? (AFMAN 34-215, Para 3.4)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
1.2.8. Are deposits made within one business day of receipts by the activity manager or central cashier to the field bank? (AFMAN 34-215, Para 4.1)			
1.2.9. Are rubber stamp facsimile signatures prohibited? (AFMAN 34-215, Para 5.3)			
1.2.10. Are two authorized signatures obtained on all checks written over \$50,000? (AFMAN 34-215, Para 5.3)			
1.2.11. For signature changes, is a cover letter signed by a currently authorized signatory, sent to HQ AFSVA/SVFB with the signature cards attached? (AFMAN 34-215, Para 5.4.1)			
1.2.12. Does the signature change cover letter contain the names and titles of all individuals authorized to sign and the effective date and show which individuals are being added or deleted from the last letter of authorization? (AFMAN 34-215, Para 5.4.1)			
1.2.13. Are dollar transfers used between NAFIs with the disbursing NAFI initiating the transfer? (AFMAN 34-215, Para 6.1)			
1.2.14. Does the NAF AO use the DP Validation Products to ensure that all transactions posted went through the system correctly? (AFMAN 34-215, Para 10.1 and 10.2)			
1.2.15. Has the RMFC prepared an operating instruction (OI) used for handling and safeguarding cash, including procedures to follow when duress alarm systems fail? (AFI 34-202, Para 2.1)			
1.2.16. Does the installation commander approve fund storage limits? (AFI 34-202, Para 2.2)			
1.2.17. Are cash registers used in activities where volume of regular cash receipts is \$1,000 or more per month and lock boxes as a minimum for those with less than \$1,000 cash receipts per month? (AFI 34-202, Para 2.7)			
1.2.18. Is allowing more than one cashier to work out of the same cash drawer limited to small activities, and is written authorization on file in the life of the fund file? (AFI 34-202, Para 2.7.3 and 2.7.3.2) NOTE: A small activity has annual revenue under \$12,000 per year and employs relatively few personnel.			
1.2.19. Does the RMFC designate, in writing, for larger activities authorized to operate with more than one cashier per drawer with adequate control to safeguard funds and provide a satisfactory audit trail? (AFI 34-202, Para 2.7.3.1)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
1.2.20. Has the RMFC, working with the Nonappropriated Fund Financial Analyst (NAFFA), prepared an OI to ensure internal control of cash when more than one cashier operates from a single drawer? (AFI 34-202, Para 2.7.3.2)			
1.2.21. Are activity managers, or a designated representative, performing a surprise cash count at least once a quarter covering change funds, imprest funds and receipts on hand? (AFI 34-202, Para 3.2)			
1.2.22. Does the RMFC perform a quarterly surprise cash count on the central cashier? (AFI 34-202, Para 3.2.1)			
1.2.23. Do the activity managers provide the NAF AO with a list of normally scheduled activities (including vending and amusement machine collections) that must submit an AF Form 1876, NAF Consolidated Cost Center Report , or automated cashier's report indicating the number and frequency of submissions? (AFI 34-202, Para 3.4)			
1.2.24. When an activity suspends service on a normally scheduled business day, does the activity manager notify the NAF AO in writing, or submit a negative AF Form 1876, NAF Consolidated Cost Center Report , in advance? (AFI 34-202, Para 3.4.1)			
1.2.25. Do all activities make daily deposits? (AFI 34-202, Para 3.5) <i>NOTE:</i> Small activities which take in minimal amounts of cash (for example, fitness centers or libraries) may make deposits weekly, monthly or whenever receipts exceed \$200, but at least monthly, by the close of business on the last day of each month.			
1.2.26. Does the RMFC (or site commander at isolated and remote locations) authorize the establishment and the amount of all change funds subject to fund storage limitations? (AFI 34-202, Para 3.9)			
1.2.27. At the discretion of the RMFC, are activities that do not have petty cash allowed to use change funds and receipts for petty cash-type purchases? (AFI 34-202, Para 3.9)			
1.2.28. Are imprest funds used only for designated purposes (i.e., petty cash fund, special activity prize fund and vending and amusement machine fund)? (AFI 34-202, Para 3.10)			
1.2.29. Is there an AF Form 2557, NAF Cash Receipt Voucher , signed by the RMFC and activity cashier or imprest fund custodian for all change and imprest funds? (AFI 34-202, Para 3.11)			
1.2.30. Have the activity managers written, and the RMFC approved, OIs establishing procedures for the use, control, and protection of all change and imprest funds? (AFI 34-202, Para 3.11)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
1.2.31. Are activities cashing employees' NAF payroll checks only when the employee has a membership in the employing activity or is there a waiver according to AFI 34-201? (Para 10.2.1 and AFI 34-202, Para 3.14.1)			
1.2.32. Are cashiers prohibited from cashing their own checks (personal or payroll) from a change fund or cash receipts for which they are currently responsible? (AFI 34-202, Para 3.14.2)			
1.2.33. If activities are accepting checks for up to \$20 over the amount of a completed transaction, is there written authorization on file in the LOF signed by the Services commander or director? (AFI 34-202, Para 3.14.3)			
1.2.34. Is the person opening incoming mail and removing checks and cash a person other than the cashier on duty? (AFI 34-202, Para 3.15)			
1.2.35. Has the activity manager or designee developed an OI for checks and cash payments received in the mail? (AFI 34-202, Para 3.15.3)			
1.2.36. Has the NAF AO established operating procedures for the redemption of all returned checks, proper accountability for the checks, and follow-up actions on returned checks? (AFI 34-202, Para 3.16)			
1.2.37. Has the Services commander or director designated the NAF AO or individual activities as the redemption point for all dishonored checks? (AFI 34-202, Para 3.16)			
1.2.38. Is there a sign posted at all activity's cashiers area from the manager or designee stating the activity's check cashing policies and the penalties incurred on all returned checks? (AFI 34-202, Para 3.16.3)			
1.2.39. If charging more than the minimum mandatory service charge for all returned checks of \$15.00, has the installation commander approved it? (AFI 34-202, Para 3.17)			
1.2.40. Has the RMFC established adequate accounting procedures to identify administrative costs of recouping returned checks and is this cost analysis on file in the LOF? (AFI 34-202, Para 3.17)			
1.2.41. If authorized by the RMFC, do activity managers approve cash refunds not to exceed \$500? (AFI 34-202, Para 3.18)			
1.2.42. Does the custodian or activity manager authorize, in writing, individuals to pick up payroll and general checks? (AFI 34-202, Para 3.19.5)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
1.2.43. For NAFI-owned amusement machines, do they have a two lock system (one lock for the machine and a separate lock for the cash box) of which the manager keeps the machine key and the NAF AO controls the cash box keys? (AFI 34-202, Para 3.20)			
1.2.44. Have activity managers written, and the RMFC or designee approved, OIs for controlling pre-numbered forms that the NAF AO issues to the activity? (AFI 34-202, Para 3.22)			
1.2.45. Has the RMFC and activity manager developed local procedures for protecting unused stocks and maintained accountability for ticket sales? (AFI 34-202, Para 3.28)			
1.2.46. Has the RMFC established operational OIs for the central cashier that ensure required separation of responsibility according to generally accepted accounting principles? (AFI 34-202, Para 7.2)			
1.2.47. Is there a single NAF Council established? (Para 2.6.1)			
1.2.48. Are the voting members appointed in writing by the installation commander? (Para 2.6.1.1) a. Council chairperson? b. The financial manager? c. The Services squadron commander or director? d. The senior enlisted advisor? e. Two additional members, one of whom must be an enlisted person?			
1.2.49. Are the following nonvoting members appointed in writing by the installation commander to the NAF Council? (Para 2.6.1.2) a. The staff judge advocate and the base contracting officer as advisors? b. The RMFC as the recorder?			
1.2.50. Is the base NAF Council conducted at least quarterly with a quorum of at least two-thirds of the voting members in session? (Para 2.6.1.4)			
1.2.51. Are any of the Council members employed by any NAFI with which the Council is officially involved? (Para 2.6.4.5)			
1.2.52. Is suspected mishandling of NAFs and NAFI property and violations of standards of conduct referred by the commander or director to the OSI for investigation? (Para 2.8.1.2)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
1.2.53. Is the FM the audit focal point? (Para 2.9.1)			
1.2.54. Does the Services squadron commander or director approve and set the value of all Services coupons? (Para 4.1.3, AFI 34-202, Para 3.23, and AFI 34-212, Para 4.26)			
1.2.55. Are coupons properly controlled? (AFI 34-202, Para 3.23 and AFI 34-212, Para 4.26)			
<p>1.2.56. When APFs are authorized:</p> <p>a. Are NAFs used to purchase equipment for Services activities only in an emergency? (Para 4.1.6)</p> <p>b. If yes, does the installation commander certify and identify the emergency in writing and approve waivers to use NAFs instead of APFs for the purchase? (Para 4.1.6)</p> <p>c. If yes, are waivers reported to HQ AFSPC/SV quarterly? (Attachment 5)</p>			
<p>1.2.57. Does HQ USAF/SV approve transfers of: (Para 5.1.2.1)</p> <p>a. MWR Fund cash assets to any other type of NAFI?</p> <p>b. MWR Fund borrowing cash assets from any other NAFI?</p> <p>c. Inter-NAFI and intra-NAFI transfers not addressed in AFI 34-201, Chapter 5?</p> <p>d. The transfer of property from other military services?</p>			
1.2.58. Is the MAJCOM/CC's determination of intra-fund transfer kept in the life-of-fund files? (Para 5.1.2)			
1.2.59. Are intra-NAFI transfers made at book value and include moving future associated income or expenses? (Para 5.3.1)			
1.2.60. If a NAFI loans property to another activity or NAFI for longer than 30 days, is a transfer accomplished? (Para 5.4.1)			
1.2.61. If the Services commander or director authorizes the transfer of Table of Allowance (TA) property items purchased with NAFs to APF account, is the transfer recorded in the Council minutes? (Para 5.5. and 5.5.1)			
1.2.62. Does MAJCOM approve the transfer for NAF-purchased equipment to APF accounts of non-MWR activities? (Para 5.5.5)			
1.2.63. Are contributions and donations approved before they are accepted for a NAFI? (Para 5.7.1)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
1.2.64. Does the installation commander approve the acceptance of items valued at \$1,000 or less unless delegated to the Services squadron commander or director? (Para 5.7.1.1)			
1.2.65. Are contributions and donations used for their specified purpose, if designated? (Para 5.8)			
1.2.66. Is there an appropriate occupational tax stamp on hand for NAFIs that sell alcoholic beverages or beer? (Para 8.2.2 and AFI 34-219, Para 1.7)			
1.2.67. Does the NAFI report NAF personal services contracts, including contracts with entertainers, that add up to \$600 or more during a calendar year to the IRS on IRS Form 1099-MISC, Miscellaneous Income ? (Para 8.8.1)			
1.2.68. Does the NAFI report any person who receives cash, prizes or awards from a NAFI for contests, including sporting events and commercial sponsorship, that total \$600 or more in any calendar year? (Para 8.8.2) NOTE: Winnings include the fair market value of payment in any form other than cash, i.e. a car, golf cart, television, golf clubs.			
1.2.69. Does the NAFI report to the IRS any person who receives a payment of \$1,200 or more from one bingo game? (Para 8.8.3)			
1.2.70. Is there a support agreement with any Air Force installation or organization within a 15-mile radius signed by the installation commander providing access to installation Services facilities and services as an isolated unit? (Para 11.3)			
1.2.71. Are SM&W expenditures made in accordance with AFI 34-201? (Chapter 12)			
1.2.72. Does the NAF AO maintain a separate general ledger for each NAFI? (AFI 34-209, Para 1.3)			
1.2.73. Does the NAF AO prepare reports monthly and provide the information to SV management? (AFI 34-209, Para 1.5)			
1.2.74. Has the NAF AO established and do they use a checklist for all required adjusting entries and automated processing? (AFI 34-209, Para 1.5.1)			
1.2.75. Does the RMFC, or designee, approve AF Form 2541, NAF Journal Voucher , ensuring that the NAF AO correctly prepared the entries and that explanations or backup documents have enough detail? (AFI 34-209, Para 1.5.1)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
1.2.76. Does the RMFC footnote the financial statements with an explanation of the cause of the adjustment when a prior year adjustment is made? (AFI 34-209, Para 1.7)			
1.2.77. Has the NAF AO established the following Reserved Equity accounts: Current Purchases, Capital Requirements and Quantity (Bulk) Expendable Equipment? (AFI 34-209, Para 1.8)			
1.2.78. Does the NAF AO record income when it is earned? (AFI 34-209, Para 1.9)			
1.2.79. Does the NAF AO record expenses when incurred? (AFI 34-209, Para 1.10)			
1.2.80. For NAF property transactions, does the NAF AO maintain accounting records and update the subsidiary account, including maintaining property records on all fixed assets, processing payments to vendors and preparing asset lists for inventory purposes? (AFI 34-209, Para 5.1)			
1.2.81. Does the NAF AO capitalize repair of any fixed asset when the repair costs \$1,000 or more and the repair extends the useful life of the asset two years or more? (AFI 34-209, Para 5.6)			
1.2.82. Does the NAF AO use the same property number with an alpha code (A, B, C, etc.) for the number of repairs? (AFI 34-209, Para 5.6.1)			
1.2.83. Does the activity manager prepare the AF Form 2534, NAF Property Disposal/Transfer Receipt , to physically move property items between cost centers or to dispose of property by any method? (AFI 34-209, Para 5.8)			
1.2.84. Are NAF fixed assets physically inventoried annually? (AFI 34-209, Para 5.11)			
1.2.85. Do the activities prepare and submit original AF Form 1875, NAF Individual Cashier's Receipt , and AF Form 1876, NAF Consolidated Cost Center Report , to the NAF AO? (AFI 34-209, Para 6.1)			
1.2.86. Does the NAF AO post Commercial Sponsorship to the activity identified by the vendor? (AFI 34-209, Para 6.9)			
1.2.87. Does the NAF AO maintain accounts receivable (A/R) subsidiaries except for lodging funds? (AFI 34-209, Para 7.1)			
1.2.88. Has the RMFC developed an OI to provide guidance on monitoring A/R, including information on follow-up actions, account write-offs and procedures to prevent fraud by collusion? (AFI 34-209, Para 7.3)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
1.2.89. Does the NAF AO perform all collection actions except where waived? (AFI 34-209, Para 7.12)			
1.2.90. Are all returned checks controlled and reported on AF Form 1708, NAF Dishonored Check Control Log ? (AFI 34-209, Para 7.12.1)			
1.2.91. Does the NAF AO post an allowance for bad debts at the end of each accounting period according to the procedures established by AFI 34-209? (AFI 34-209, Para 7.19)			
1.2.92. When writing off a delinquent account, does the NAF AO record the amount to the allowance account if the balance allows, and if not, to the NAF AO cost center? (AFI 34-209, Para 7.18 and 7.18.2)			
1.2.93. Does the NAF AO review accounts with credit balances at the end of each accounting period, posting all accounts with credit balances exceeding 5% of total A/R due in an unearned income liability account? (AFI 34-209, Para 7.20)			
1.2.94. Does the RMFC ensure lodging sends statements to TDY personnel on the last day of the month for VOQ, VAQ, TLF, if the occupant has been in quarters for 15 days or more and is anticipated to be in 15 days or more of the following month? (AFI 34-209, Para 7.21.1. and 7.21.2)			
1.2.95. Is the RMFC performing all collection actions including lodging (Lodging may send 30 and 60 day if done timely)? (AFI 34-209, Para 7.21.3)			
1.2.96. Has the RMFC ensured that: a. There is a separation of duties between contracting and payment of accounts payable? (AFI 34-209, Para 8.1) b. Activities maintain adequate control over merchandise inventories? (AFI 34-209, Para 8.1) c. Activities maintain adequate control over the movement of such goods from one location to another? (AFI 34-209, Para 8.1)			
1.2.97. Does the RMFC authorize all advance or prepayments to businesses when they will not ship merchandise or provide services until the NAFI pays for the goods either in full or partial payment? (AFI 34-209, Para 8.2)			
1.2.98. Are partial shipments recorded by the activity on a DD Form 250, Military Inspection and Receiving Report ? (AFI 34-209, Para 8.4)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
1.2.99. Do the activity managers or designees use AF Form 2533, NAF Transfer Between Cost Centers , or an order entry form to transfer goods or stock between cost centers? (AFI 34-209, Para 8.8)			
1.2.100. Is an AF Form 1735, NAF Interfund Purchase Order , or order entry form used to order services or merchandise from other NAFIs? (AFI 34-209, Para 8.10)			
1.2.101. Is spoilage and breakage determined by incident and not individual line item and recorded in the month that it happened? (AFI 34-209, Para 8.11)			
1.2.102. Does the NAF AO establish a suspense file for all payables to ensure they are paid in a timely manner and to serve as the subsidiary to the control account? (AFI 34-209, Para 9.3)			
1.2.103. Are the contracts screened to ensure that the vendor is paid upon shipment instead of receipt when contract requires payment upon shipment? (AFI 34-209, Para 9.4)			
1.2.104. Does the NAF AO notify vendors of the correct mailing address if vendors are not sending invoices directly to the NAF AO? (AFI 34-209, Para 9.5)			
1.2.105. To comply with the Prompt Payment Act, are checks mailed the same day they are issued? (AFI 34-209, Para 9.6)			
1.2.106. Are the following documents on hand to substantiate payment to a vendor before a check is cut: a contract, receiving report and vendor invoice? (AFI 34-209, Para 9.9)			
1.2.107. Is AF Form 2539, NAF Disbursement Request , prepared by the requester and approved by either the activity manager or designee, or the RMFC or designee? (AFI 34-209, Para 9.9.2.1)			
1.2.108. Has the RMFC designated signature authority in writing and is this on file in the LOF? (AFI 34-209, Para 9.9.4)			
1.2.109. Does the NAF AO mark all backup documentation by stamping it paid after making disbursements and file one copy of the check with all backup documentation in the accounts payable disbursements file filed chronologically by vendor? (AFI 34-209, Para 9.9.5)			
1.2.110. Does the SV commander or director approve maximum inventory levels for each cost center? (AFI 34-209, Para 10.2)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
1.2.111. Does the NAF AO provide slow moving/deadstock inventory lists to activity managers at least semiannually so they can conduct a review of all inventories and stock records to identify slow moving items? (AFI 34-209, Para 10.3)			
1.2.112. When a vendor provides free items as bonuses or a purchase discount, does the receiver note the free items on the receiving report and the NAF AO record free items on inventory? (AFI 34-209, Para 10.8)			
1.2.113. Does the NAF AO post income, accounts receivable and subsequent reimbursement for child development program participation in the USDA food program? (AFI 34-209, Para 11.1)			
1.2.114. Does the NAF AO use a list approved by the installation commander for preparing non-personal service contracts with Family Day-care providers for the care of volunteers' children? (AFI 34-209, Para 11.2.2)			
1.2.115. Does the NAF AO report employee total as of the last pay period of the quarter to HQ AFSVA/SVQA? (AFI 34-209, Para 12.2)			
1.2.116. Does the NAF AO prepare the quarterly Prompt Payment Reports to arrive at HQ AFSVA/SVF by the 10 th calendar day following the end of each quarter? (AFI 34-209, Para 12.6)			
1.2.117. Does the NAF AO report quarterly payroll tax returns using IRS Form 1096, Annual Summary and Transmittal of U.S. Information Returns , IRS Form 1099-MISC, Miscellaneous Income , and IRS Form W-2G, Certain Gambling Winnings , IAW AFI 34-201, AFI 34-202 and AFI 34-209, Para 12.9?			
1.2.118. Does the custodian certify the accuracy of the CMIP account verification on AF Form 1736, NAF Cash Management and Investment Program Account Verification , and forward it to HQ AFSVA/SVF through MAJCOM/SVF to arrive NLT 45 days after the end of the quarter? (AFI 34-209, Para 12.11)			
1.2.119. Does the NAF AO suspense invalidated deposit slips and match the validated (should come within 3 days) notifying the office manager of any variances between the two immediately for research and correcting entries if necessary? (AFI 34-209, Para 13.1)			
1.2.120. Does the NAF AO post bank fees and charges to the NAFI's administrative cost center? (AFI 34-209, Para 13.2)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
1.2.121. Does the NAF AO maintain a log of all checks (written and voided) and related information for general, payroll and limited payee checks? (AFI 34-209, Para 13.3.1)			
1.2.122. Does the check writer: 1) use checks in numerical sequence, 2) write checks for individual NAFIs and identify the NAFI on each check and check stub, 3) spell out the dollar amount for checks typed manually or process them through a check protector? (AFI 34-209, Para 13.3.2)			
1.2.123. Does the NAF AO store blank checks in a locked container and use DD Form 2661, Spoiled/Control Check Record , to record receipt, issue, return, balance on hand and spoiled or voided checks? (AFI 34-209, Para 13.4)			
1.2.124. When a blank stock of checks needs to be destroyed, do two individuals independent of the check writing function witness the destruction? (AFI 34-209, Para 13.5)			
1.2.125. Does the NAF AO record premiums at the end of each accounting period (to the fund administrative cost center) based on balances from the quarterly 7407 report for asset and liability insurance? (AFI 34-209, Para 14.5)			
1.2.126. Does the NAF AO charge service fees to other NAFIs that receive accounting and payroll support from the NAF AO? (AFI 34-214, Para 2.3)			
1.2.127. Does the RMFC work with representatives of the serviced NAFIs receiving support, to arrive at an equitable annual service fee? (AFI 34-214, Para 2.3.1)			
1.2.128. Does the RMFC compute the service fee according to AFI 34-214, Paras 2.3.4. and 2.3.5. and document the basis for each NAFI's service fee using AF Form 1735, NAF Interfund Purchase Order ? (AFI 34-214, Para 2.3.1.1)			
1.2.129. Does the NAF AO compute the service fee twice annually and adjust the fee as required at that time? Is the review result filed in the LOF? (AFI 34-214, Para 2.3.3)			
1.2.130. Does the NAF AO allocate HRO charges to other NAFIs supported by the HRO Office? (AFI 34-214, Para 2.3.5)			

SECTION 2: NONAPPROPRIATED FUND (NAF) PURCHASING			
<i>NOTE:</i> All references are from AFMAN 64-302, <i>Nonappropriated Fund (NAF) Contracting Procedures</i> , unless otherwise stated.			
2.1. CRITICAL ITEMS:	YES	NO	N/A
2.1.1. Are Air Force Nonappropriated Fund Purchasing Office (AFNAFPO) Essential Products Program (EPP) contractors used as the primary source for goods and service? (Para 3.1)			
2.2. NON-CRITICAL ITEMS :	YES	NO	N/A
2.2.1. If an emergency purchase arises, is the NAF contracting officer or designee allowed to execute an emergency purchase to mitigate loss, damage or interruption in service? (Para 2.6)			
2.2.2. Is the Federal Acquisition Regulation (FAR) complied with when a contract involves a combination of NAFs and APFs? (Para 6.2)			
2.2.3. Does the NAF purchasing operation have available, either a hard copy or electronically, a complete set of Commanders Smart Buy Program catalogs? (Para 1.3)			
2.2.4. When a selection is made from a Nonappropriated Fund Purchasing Agreement (NPA) source, is a written determination included in the contract support file? (Para 3.2)			
2.2.5. Do unilateral purchase orders (except for resale) exceed \$100,000.00? (Para 5.5)			
2.2.6. Is AFNAFPO used to purchase interior design projects (regardless of dollar amount) and Essential Product Program Purchasing? (Para 3.1 and 3.3)			
2.2.7. If interior design services are required, did the servicing Contracting Officer write the contract? (AFMAN 64-302, Para 2.2.3.4)			
2.2.8. When requested, is training provided to the NAF contracting officer and his or her agents? (Para 1.5)			
2.2.9. Does the Servicing Contracting Office provide contracting support for projects funded with APFs and NAFs, service contracts that exceed NAF purchasing authority, construction contracts that exceed NAF purchasing authority, NAF requirements placed against APF indefinite delivery orders and special requests or technical assistance? (Para 4.2)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
<p> 2.2.10. Are the following positions used to approve/disapprove ratification's of unauthorized commitments for the amounts shown below: (Para 12.8 and Table 12.1)</p> <p>a. Management Level above the RMFC \$5,000 or less?</p> <p>b. Installation Commander or equivalent Over \$5,000 up to and including \$25,000?</p> <p>c. AFNAFPO \$25,000 and over?</p>			
<p> 2.2.11. In a ratification, does the individual who committed the unauthorized purchase prepare a statement of all pertinent facts and a purchase request and forward to his/her supervisor for review and action? (Para 12.8)</p>			
<p> 2.2.12. Are all products on the mandatory "Procurement List" for the Services for the Blind and Severely Disabled used? (Para 5.14)</p>			
<p> 2.2.13. Is the Federal Prison Industry (FPI), Inc. mandatory for certain products or classes of products/services? (Para 5.15)</p>			
<p> 2.2.14. Do all purchases of hazardous materials include the FAR 52.223-3, "Hazardous Material Safety Data," in the order or contract? (Para 5.16)</p>			
<p> 2.2.15. Do contracts, including purchase orders funded with NAFs, include clauses and provisions for the NAF part of the acquisition? (Para 6.2)</p>			
<p> 2.2.16. Do purchase requests describe the requirement and give a realistic required delivery date? (Para 7.1)</p>			
<p> 2.2.17. Do purchase requests for services have a performance work statement (PWS) attached? (Para 7.1)</p>			
<p> 2.2.18. Is a register for purchase requests and resulting purchase orders maintained electronically or manually? (Para 7.2.1)</p>			
<p> 2.2.19. If the custodian has authorized a specific dollar amount or percentage increase in the total amount of NAFs made available by a Purchase Request (PR), are additional funds cited by way of an additional PR or written verification from an authorized individual? (Para 7.3)</p>			
<p> 2.2.20. Is competition accomplished for all purchases over \$5,000 from businesses furnishing the same or like items? (Para 5.6.1)</p>			
<p> 2.2.21. If a purchase is "Brand Name or Sole Source," is justification to support this filed with the contract or purchase order? (Para 5.8)</p>			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
2.2.22. Does an approved Blanket Purchasing Agreement (BPA) price list contain the effective dates and is a copy maintained with the contracting officer? (Para 10.3.1)			
2.2.23. Are specific times and conditions of payment established within the terms of the BPA? (Para 10.3.7)			
2.2.24. Does the contracting officer provide the contractor with a list of individuals or position titles authorized to place calls against the BPA? (Para 10.1.2)			
2.2.25. Does the NAF contracting officer conduct an annual review of BPAs to monitor compliance and to determine if continuance of the agreement is warranted? (Para 10.2)			
2.2.26. If a voluntary price reduction is offered by a firm, is it indicated on the order/entry register or AF Form 1408, Non-appropriated Fund Call Register , and the contractor's invoice? (Para 10.3.2. and 10.3.4)			
2.2.27. Are un-priced BPAs used when the items to be ordered do not have stable prices? (Para 10.3)			
2.2.28. Are unpriced BPAs established when there is a wide variety of items in a broad class of goods (e.g., hardware, electrical, plumbing, flowers, pastries, etc.) that are frequently purchased but the exact quantities, prices and delivery needs are not known in advance and may vary considerably? (Para 10.3)			
2.2.29. Does each BPA contract state the effective beginning and ending dates of the basic period? (Para 5.13.1)			
2.2.30. Are calls against BPAs documented on AF Form 1408, Non-appropriated Fund Call Register , and AF Form 1409, NAF Purchase Order/Contract/PR Register ? (Para 10.3.4)			
2.2.31. Is an Individual Service Contract (ISC) used with a specified individual for his or her services requiring unique skills, experience or knowledge? (Para 11.5)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
<p> 2.2.32. Are the following met before issuing an ISC? (Para 11.5)</p> <p>a. Only the individual specified on the contract will perform the services. (11.5.1.1)</p> <p>b. Payment is based on a fixed amount or per job basis and not paid on a per hour basis. (11.5.1.2)</p> <p>c. The ISC will not (cannot) exceed one year. (11.5.1.3)</p> <p>d. The ISC will not (cannot) create an employer/employee relationship. (11.5.1.4)</p>			
<p> 2.2.33. Is a non-personal service contract (NPC) negotiated with a contractor (individual, corporation, etc.) for services that do not require unique skills, and the individual(s) performing the service are not specified within the performance work statement for the contract? (Para 11.6)</p>			
<p> 2.2.34. When contracting for construction, and executed by the AFNAFPO, is the FAR used as a guideline? (Para 5.4)</p>			
<p> 2.2.35. If the contracting office is advised that delivery did not occur, does the contracting office perform a follow-up to determine the cause of delay? (Para 12.2)</p>			
<p> 2.2.36. Are follow-up actions done seven calendar days after the delivery date? (Para 12.2.2)</p>			
<p> 2.2.37. If the contractor fails to make delivery or correct a delinquency after follow-up action and has not given a just reason for the delay, is the order canceled in the best interest of the NAFI? (Para 12.2.1)</p>			
<p> 2.2.38. Does the NAF AO perform follow-up actions on contracts issued by AFNAFPO by letter or message when problems are encountered which require resolution by the contracting officer? (Para 12.2)</p>			
<p> 2.2.39. Is a DD Form 250, Military Inspection and Receiving Report, AF Form 2209-1, Nonappropriated Fund Order for Supplies or Services, or electronic formats used to accept partial shipment? (Para 12.3.1)</p>			
<p> 2.2.40. Is legal review obtained on all termination actions taken for convenience at cost or default by the contracting officer? (Para 12.4. and 12.4.1)</p>			
<p> 2.2.41. Are contract terminations that involve costs that exceed the contracting officers warrant forwarded to the SCO or AFNAFPO for action? (Para 12.4.1)</p>			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
2.2.42. When terminating for default, is it supported by sufficient documentation to validate the default action? (Para 12.4.2)			
2.2.43. Is the contracting officer allowed to make changes to documents when the change does not affect the scope of the contract/order? (Para 12.5.1)			
2.2.44. Are all administrative corrections made by writing the correct information and initialing the correction made? (Para 12.5.1)			
2.2.45. Is a SF 30, Amendment of Solicitation/Modification of Contract , used to amend solicitations or modify contracts and orders? (Para 12.5.2)			
SECTION 3: SERVICES APPROPRIATED FUND (APF) RESOURCE MANAGEMENT			
<i>NOTE: All references are from AFI 34-202, Protecting Nonappropriated Fund Assets, unless otherwise stated. Also see reference AFMAN 34-214, Procedures for Nonappropriated Funds Financial Management and Accounting, and AFI 34-209, Nonappropriated Fund Financial Management and Accounting.</i>			
3.1. CRITICAL ITEMS:			
None			
3.2. NON-CRITICAL ITEMS:			
3.2.1. Are surprise cash counts performed quarterly in all applicable APF/NAF activities? (Para 3.2)			
3.2.2. Are approved fund storage limits in all applicable NAF/APF activities adequate? (Para 2.2)			
3.2.3. Does the Services resource advisor apprise operational managers of their APF financial support and expenditure status? (AFMAN 34-214, Para 1.11)			
3.2.4. Does the RMFC review for accuracy and validate the RCS: HAF-MWR (Q) 7503 report before it's completed? (AFI 34-209, Para 12.3)			

SECTION 4: SERVICES LOGISTICS

NOTE: All references are from AFI 34-204, *Property Management*, unless otherwise stated. Also see reference AFI 91-207, *The US Air Force Traffic Safety Program*.

4.1. CRITICAL ITEMS:	YES	NO	N/A
4.1.1. Has the Chief, Logistics Support Section (LSS) received formal and informal property management training? (Para 1.12. and 1.13.1)			
4.1.2. Have activity managers prepared NAF Requirement Budgets for a minimum of five years? (Para 2.3.2.1)			
4.1.3. Have all NAF, Defense Reutilization and Marketing Office (DRMO), and APF furniture, fixtures and equipment (FF&E) classified as accountable as well as items designated pilferable been accounted for on a Services property list? (Para 3.4)			
4.1.4. Are physical inventories being conducted and the annual property certifications completed? (Para 4.4. and Table 4.1)			
4.1.5. Are all disposal options being considered when disposing of serviceable NAF property? (Table 5.1)			
4.1.6. Has the Services Commander/Division Chief appointed the Vehicle Control Officer by letter to the Chief of Base Transportation? (Para 6.2.2)			
4.2. NON-CRITICAL ITEMS:	YES	NO	N/A
4.2.1. Does the Chief, LSS provide informal training to activity managers and property account custodians? (Para 1.14)			
4.2.2. Does the Chief, LSS maintain a file folder and DD Form 1348-1A for all DRMO-acquired property? (Para 2.4.4.4.2-2.4.4.4.4)			
4.2.3. Has all newly purchased property been assigned an asset designator? (Para 3.6)			
4.2.4. Has all Services owned property been labeled and/or marked with a property identification label? (Para 3.7)			
4.2.5. Have activity managers performed self-inspections of their property management program and provided a statement of assurance to their flight chief? (Para 4.2.6)			
4.2.6. Are NAF owned computers being disposed of in the most financially advantageous method to the owning NAFI? (Para 5.8.1)			

NON-CRITICAL ITEMS (Cont):	YES	NO	N/A
4.2.7. Has the vehicle control officer (VCO) prepared an annual vehicle utilization review? (Para 6.4)			
4.2.8. Does the VCO maintain records on all Services employees who are authorized mileage reimbursement for the use of their privately owned vehicles? (Para 6.13)			
4.2.9. Are there procedures in place to ensure that Services vehicles meet the annual mileage standard? (Para 6.15.1)			
4.2.10. If NAF vehicles are used for base protocol requirements, does the installation commander authorize use in writing each time it occurs? (Para 6.15.3)			
4.2.11. Has appropriate level of approval been obtained to support activity-sponsored trips on a reimbursable or nonreimbursable basis? (Para 6.16.3)			
4.2.12. Do the operators of NAF general-purpose vehicles over 14,000 pounds (gross vehicle weight) have a valid operator permit? (Para 6.21.3) NOTE: Valid permits are either AF Form 2293, US Air Force Motor Vehicle Operator Identification Card , or OF 346, U.S. Government Motor Vehicle Operator's Identification Card .			
4.2.13. Have operators of NAF general-purpose vehicles over 14,000 pounds (gross vehicle weight) completed Traffic Safety Courses I and II? (AFI 91-207, Para 6.21.3)			
SECTION 5: PRIVATE ORGANIZATIONS (PO)			
NOTE: All references are from AFI 34-223, <i>Private Organization (PO) Program</i> , unless otherwise stated.			
5.1. CRITICAL ITEMS:	YES	NO	N/A
5.1.1. Does the RMFC keep a file on each PO? (Para 7.2)			
5.1.2. Is a financial review of each PO completed annually and the data sent via RCS HAF-AFSVQ(A)930, Private Organizations-Percent of Successful Audits/Financial reviews through the MAJCOM to HQ AFSVA/SVFAF by 1 May? (Para 8.2)			
5.1.3. Does each PO have a written constitution, by-laws, or other similar documents outlined in the PO handbook? (Para 9)			

CRITICAL ITEMS (Cont):	YES	NO	N/A
5.1.4. Does each PO update their constitution or by-laws every 2 years or when there is a change in the purpose of the PO? (Para 9.5)			
5.2. NON-CRITICAL ITEMS:	YES	NO	N/A
5.2.1. Have all fundraisers been approved by the appropriate authority? (Para 6.3)			
5.2.2. Has each PO submitted financial statements, financial reviews and audits as prescribed? (Para 10.6. and 10.7)			
5.2.3. Does each PO have liability insurance unless the installation commander waives the requirement? (Para 10.11)			
5.2.4. Do newly elected PO officers consult the RMFC for guidance and training on local base requirements and procedures? (Para 11)			